

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

DR. MORGAN REYNOLDS ON BEHALF OF THE UNITED
STATES OF AMERICA,

Plaintiff/Relator,

-against-

SCIENCE APPLICATIONS INTERNATIONAL, CORP.;
APPLIED RESEARCH ASSOCIATES, INC.; BOEING;
NUSTATS; COMPUTER AIDED ENGINEERING
ASSOCIATES, INC.; DATASOURCE, INC.; GEOSTAATS,
INC.; GILSANZ MURRAY STEFICEK LLP; HUGHES
ASSOCIATES, INC.; AJMAL ABBASI; EDUARDO
KAUSEL; DAVID PARKS; DAVID SHARP; DANIELLE
VENEZANO, JOSEF VAN DYCK; KASPAR WILLIAM;
ROLF JENSEN & ASSOCIATES, INC.;
ROSENWASSER/GROSSMAN CONSULTING
ENGINEERS, P.C.; SIMPSON GUMPERTZ & HEGER, INC.;
S.K. GHOSH ASSOCIATES, INC.; SKIDMORE, OWINGS &
MERRILL, LLP; TENG & ASSOCIATES, INC.;
UNDERWRITNERS LABORATORIES, INC.; WISS,
JANNEY, ELSTNER ASSOCIATES, INC.; AMERICAN
AIRLINES; SILVERSTEIN PROPERTIES; AND UNITED
AIRLINES,

Defendants.

07 CIV 4612 (GBD)(DF)

**DECLARATION OF
PHILIP TOUITOU**

I, PHILIP TOUITOU, an attorney duly admitted to the bar of this Court, declare pursuant to 28 U.S. C. § 1746 and under penalty of perjury under the laws of the United States of America, that the following statements are true and correct:

1. I am a member of Hinshaw & Culbertson, LLP, attorneys for defendants WISS, JANNEY, ELSTNER ASSOCIATES, INC. ("WJE") and ROLF JENSEN & ASSOCIATES, INC. ("RJA") in this lawsuit brought pursuant to the False Claims Act. I have reviewed the pleadings and our files in this matter and, based on our analysis of the same, I am familiar with the facts set forth herein.

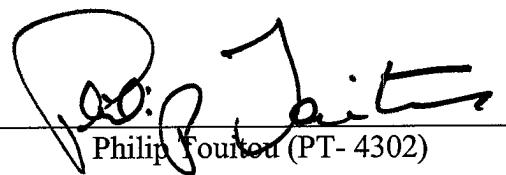
2. I submit this declaration in support of defendants WJE and RJA motion for the imposition of sanctions, pursuant to Fed. R. Civ. P. 11 and § 3730(d)(4) of the False Claims Act, by adopting and incorporating co-defendant Underwriters Laboratories, Inc.'s ("UL") motion for sanctions, filed on or about December 7, 2007, and co-defendant Applied Research Associates, Inc.'s ("ARA") motion for sanctions, filed on or about January 18, 2008, including their supporting documents and exhibits submitted and referenced by defendants UL and ARA, against Relator and his attorney on the same grounds.

3. Upon information and belief, UL served plaintiff with a copy of its proposed Rule 11 motion on or about November 9, 2007.

4. Defendants WJE and RJA adopt and hereby incorporate the arguments and evidence offered by co-defendants UL and ARA in support of this instant motion for the imposition of sanctions against Relator and his attorney.

WHEREFORE, it is respectfully requested that the Court grant defendants WJE's and RJA's motion for sanctions, with attorney's fees and costs.

Dated: New York, New York
February 5, 2008



Philip Coulter (PT- 4302)